

**County:** Custer

**District: 0172 Miles City Elem** 

			FY 2008-20	009	3 Year Avg ANB		
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ndget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	MILES CITY K-6	788	21,922.00	3,654,192.40	779	21,922.00	3,613,157.80 *
M1	MILES CITY 7-8	265	62,083.00	1,582,315.00	290	62,083.00	1,729,777.50 *
2.	* DIRECT STATE AID						2,425,842.31
3.	<b>Quality Educator</b>						279,170.42
4.	At Risk Student						36,683.81
5.	<b>Indian Education For</b>	All					21,807.60
6.	American Indian Achi	evement.	Gap				3,400.00
7.	SPECIAL EDUCATION NOTE: Block Grant Eligible funding listed. Block Grant	olity Status nt Eligiblity	= "Yes" means of the status = "No" is	OPI records indicat means you have NO	OT yet qualif	ïed.	
	Block Grant Eligibility	Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gran	nt Rate [II	BG] per ANB .				148.70
	Related Services Block						
	Threshold to Determine	Dispropo	rtionate Costs				1.428633351
	Special Education Allo		•				
	* a. Instructional Block						
	* b. Related Services I						
	c. Reimbursement fo						
	* d. Total Special Educ			•		/c]	234,136.49
	* e. Related Services I	•		-	•		N/A
			nt Entitiement	(Faid Directly to	Соор)		. IV/A
	Required Local Match		W C 15 W C	223			<b>7</b> 1 - <b>7</b> 1 <b>7</b> -
	* f(i). District's Required						
	f(ii) District's Required		-	-			
	* f(iii) District's RSBG M		•	•	e [7e X 0.33	3]	N/A
	* f(iv). Total Required Lo [7f(i) + 7f(ii) + 7f(ii)						68,893.36
	Minimum Special Edu	cation Bu	dget To Avoi	d Reversions			
	* g. Minimum Special		_				
	[7a + 7b + 7f(iv)]						277,661.14

**District: 0172 Miles City Elem** 

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	427,597.77	0.00	0.00
b.	FY2006-2007 amount to avoid reversion	254,912.15	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.428633351)$ then $[a - (b * 1.428633351)] * 0.4$	25,368.71	0.00	0.00

8. <b>FY2009 BUDGET</b>	LIMITS
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* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	5,010,405.16
* c.	Maximum Budget Limit	6,236,275.11
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,148,386.90
* e.	Highest Budget With A Vote	6,236,275.11
* f.	Highest Voted Amount (8e-8d)	87,888.21
PRI	OR YEAR INFORMATION FOR BUDGETING:	
* a.	FY 2007-2008 BASE Budget	4,761,720.26
* b.	FY 2007-2008 Maximum Budget	5,899,702.12
* c.	FY 2007-2008 ANB	1,041
* d.	FY 2007-2008 Adopted General Fund Budget	5,899,702.00
* e.	FY 2007-2008 Over-BASE Levy As Submitted On Budget	1,137,981.74

		Elementary	High School
Cou	nty		
a.	Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b.	FY 2007-08 County ANB (Budgeted)	1,201	603
c.	County Retirement Mill Value per ANB	12.17	24.23
Dist	rict		
d.	Tax Year 2007 District Taxable Value	8,798,185.00	N/A
e.	FY 2007-08 District ANB (Budgeted)	1,041	N/A
f.	District Debt Service Mill Value Per ANB	8.45	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	24.33	49.85
h.	Facility Guaranteed Mill Value per ANB	28.15	57.68

**District: 0172 Miles City Elem** 

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2007)***	<b>Elementary High School</b> 2,028,880,642.00 2,028,880,642.00
	(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	187,915,055.82 116,878,214.89
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.84 33.50

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.84	High School N/A
	(b)	2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,827,590.36	N/A
	(c)	40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	83,689.71	N/A
	(d)	District's FY 2008-09 guaranteed tax base (a) $x [(b) + (c)]$	39,831,076.66	N/A
	(e)	District taxable valuation (Tax Year 2007)***	8,798,185.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT'S FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	31,033.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Custer

District: 0173 Kircher Elem

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1	CEDEIDED AND		FY 2008-2	009		3 Year Avg AN		
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB	
* Bu	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement	
E1	KIRCHER K-8	32	21,922.00	150,812.80	40	21,922.00	188,484.00 *	
2.	* DIRECT STATE AID						94,051.48	
3.	<b>Quality Educator</b>						12,168.00	
4.	At Risk Student						0.00	
5.	<b>Indian Education For</b>	All					816.00	
6.	American Indian Achi	evement.	Gap				400.00	
7.	SPECIAL EDUCATION	ON FUND	ING (FY2008	<b>3-2009</b> ):				
	NOTE: Block Grant Eligib						receive the	
	funding listed. Block Gra			•	• •			
	Block Grant Eligibility	y Status?					Yes	
	<b>Block Grant Rates</b>							
	Instructional Block Gra							
	Related Services Block	Grant Rat	e [RSBG] per	ANB			49.56	
	Threshold to Determine	Dispropo	rtionate Costs				1.428633351	
	Special Education Allo	owable Co	ost Payments					
	* a. Instructional Bloc		-	-				
	* b. Related Services I			-	NB]		. N/A	
	c. Reimbursement for						· · · · · · · · · · · · · · · · · · ·	
	* d. Total Special Edu			•		7c]	6,928.04	
	Prorated Cooperative	•		•	•			
	* e. Related Services I	Block Grai	nt Entitlement	(Paid Directly to	Coop)		1,585.92	
	Required Local Match							
	* f(i). District's Required	d Match fo	or IBG [7a X 0	.33]			1,570.27	
	f(ii) District's Required	d Match fo	or RSBG [7b X	[ 0.33]			N/A	
	* f(iii) District's RSBG M	latch to be	e Paid by Distr	ict to Cooperative	e [7e X 0.33	3]	523.35	
	* $f(iv)$ . Total Required Lo [7f(i) + 7f(ii) + 7f(ii)]						2,093.62	
	Minimum Special Edu	cation Bu	dget To Avoi	d Reversions				
	* g. Minimum Special		_					
	[7a + 7b + 7f(iv)]						6,852.02	

**District: 0173 Kircher Elem** 

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	19,576.46	0.00	0.00
b.	FY2006-2007 amount to avoid reversion	9,906.23	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.428633351)$ then $[a - (b * 1.428633351)] * 0.4$	2,169.64	0.00	0.00

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* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b	BASE Budget	192,042.42
* c.	Maximum Budget Limit	237,103.51
* d	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	192,042.42
* e.	Highest Budget With A Vote	237,103.51
* f.	Highest Voted Amount (8e-8d)	45,061.09
P	RIOR YEAR INFORMATION FOR BUDGETING:	
* a.	FY 2007-2008 BASE Budget	234,982.11
* b	FY 2007-2008 Maximum Budget	292,942.95
* c.	FY 2007-2008 ANB	52
* d	FY 2007-2008 Adopted General Fund Budget	234,982.11
* e.	FY 2007-2008 Over-BASE Levy As Submitted On Budget	0.00

		Elementary	High School				
County							
a.	Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00				
b.	FY 2007-08 County ANB (Budgeted)	1,201	603				
c.	County Retirement Mill Value per ANB	12.17	24.23				
Dist	rict						
d.	Tax Year 2007 District Taxable Value	1,888,259.00	N/A				
e.	FY 2007-08 District ANB (Budgeted)	52	N/A				
f.	District Debt Service Mill Value Per ANB	36.31	N/A				
Stat	ewide						
g.	Statewide Retirement Mill Value per ANB	24.33	49.85				
h.	Facility Guaranteed Mill Value per ANB	28.15	57.68				

District: 0173 Kircher Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00 2,028,880,642.00
	(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	187,915,055.82 116,878,214.89
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.84 33.50

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.84	High School N/A
	(b)	2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	91,473.88	N/A
	(c)	40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	4,089.52	N/A
	(d)	District's FY 2008-09 guaranteed tax base (a) $x [(b) + (c)]$	1,991,541.26	N/A
	(e)	District taxable valuation (Tax Year 2007)***	1,888,259.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	103.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Custer

District: 0177 Trail Creek Elem

	*Per ANB Entitlement  18,862.80 *  9,115.41  3,042.00  0.00  100.00  0.00
*Budget Unit ANB Entitlement Entitlement ANB Entitlement E  RIVERVIEW K-8 3 21,922.00 14,147.40 4 21,922.00  2. * DIRECT STATE AID  3. Quality Educator  4. At Risk Student  5. Indian Education For All  6. American Indian Achievement Gap.  7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will rec funding listed. Block Grant Eligiblity Status?  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [RSBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	Entitlement  18,862.80 *  9,115.41  3,042.00  0.00  100.00  0.00  ceive the  Yes
E1 RIVERVIEW K-8 3 21,922.00 14,147.40 4 21,922.00  2. * DIRECT STATE AID  3. Quality Educator  4. At Risk Student  5. Indian Education For All  6. American Indian Achievement Gap  7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will rec funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	18,862.80 * 9,115.41 3,042.00 0.00 100.00 0.00 ceive the  Yes
2. * DIRECT STATE AID 3. Quality Educator 4. At Risk Student 5. Indian Education For All 6. American Indian Achievement Gap 7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will rec funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	9,115.41 3,042.00 0.00 100.00 0.00 ceive the
3. Quality Educator 4. At Risk Student 5. Indian Education For All. 6. American Indian Achievement Gap. 7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will rec funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	3,042.00 0.00 100.00 0.00 ceive the
4. At Risk Student 5. Indian Education For All 6. American Indian Achievement Gap 7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will rec funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	0.00 100.00 0.00 ceive the Yes
<ul> <li>5. Indian Education For All</li> <li>6. American Indian Achievement Gap</li> <li>7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will rec funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]</li> </ul>	100.00 0.00 ceive the Yes 148.70
6. American Indian Achievement Gap.  7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will rec funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	0.00 ceive the Yes 148.70
7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will rec funding listed. Block Grant Eligiblity Status?  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	ceive the Yes 148.70
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will rec funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	Yes 148.70
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will rec funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	Yes 148.70
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	148.70
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Threshold to Determine Disproportionate Costs Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	148.70
Instructional Block Grant Rate [IBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	
Related Services Block Grant Rate [RSBG] per ANB Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	
Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	49.56
* a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	
* a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]	1.428633351
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]	
	446.10
c Reimbursement for Disproportionate Costs	N/A
1 1	0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]	446.10
Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	148.68
Required Local Match	
* f(i). District's Required Match for IBG [7a X 0.33]	147.21
f(ii) District's Required Match for RSBG [7b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]	49.06
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	196.27
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	642.37

District: 0177 Trail Creek Elem

## **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	825.52	0.00	0.00
b.	FY2006-2007 amount to avoid reversion	825.52	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.428633351)$ then $[a - (b * 1.428633351)] * 0.4$	0.00	0.00	0.00

8. FY2009 BUDGET LI
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	.007 202 021 22:1110	
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	36,453.85
* c.	Maximum Budget Limit	44,818.99
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	41,453.85
* e.	Highest Budget With A Vote	44,818.99
* f.	Highest Voted Amount (8e-8d)	3,365.14
PR	OR YEAR INFORMATION FOR BUDGETING:	
* a.	FY 2007-2008 BASE Budget	39,587.55
* b.	FY 2007-2008 Maximum Budget	48,759.89
* c.	FY 2007-2008 ANB	5
* d.	FY 2007-2008 Adopted General Fund Budget	44,587.55
* e.	FY 2007-2008 Over-BASE Levy As Submitted On Budget	5,000.00

		Elementary	High School
Cou	nty		
a.	Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b.	FY 2007-08 County ANB (Budgeted)	1,201	603
c.	County Retirement Mill Value per ANB	12.17	24.23
Dist	rict		
d.	Tax Year 2007 District Taxable Value	305,744.00	N/A
e.	FY 2007-08 District ANB (Budgeted)	5	N/A
f.	District Debt Service Mill Value Per ANB	61.15	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	24.33	49.85
h.	Facility Guaranteed Mill Value per ANB	28.15	57.68

District: 0177 Trail Creek Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2007)***	<b>Elementary High School</b> 2,028,880,642.00 2,028,880,642.00
	(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	187,915,055.82 116,878,214.89
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.84 33.50

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.84	High School N/A
	(b)	2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,596.60	N/A
	(c)	40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	383.70	N/A
	(d)	District's FY 2008-09 guaranteed tax base (a) $x [(b) + (c)]$	333,029.45	N/A
	(e)	District taxable valuation (Tax Year 2007)***	305,744.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	27.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Custer

District: 0179 Spring Creek Elem

	be reflected on the F Y 2009 fina	ir oudget it	)1111.				
1 CERTIFICATION		FY 2008-2009				3 Year Avg	ANB
<b>1.</b> * Bu	CERTIFIED ANB dget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	SPRING CREEK K-8	3	21,922.00	14,147.40	5	21,922.00	23,578.00*
2.	* DIRECT STATE AID						10,169.25
3.	<b>Quality Educator</b>						3,042.00
4.	At Risk Student						0.00
5.	Indian Education For	<b>All</b>					102.00
6.	American Indian Achie	evement.	Gap				0.00
7.	SPECIAL EDUCATION NOTE: Block Grant Eligible funding listed. Block Grant Block Grant Eligibility	lity Status it Eligiblity	= "Yes" means of the status = "No"	OPI records indicat means you have NO	T yet qualit	ied.	
		Status:					168
	Block Grant Rates Instructional Block Gran	ot Doto [II	OCI nor AND				148.70
	Related Services Block						
	Threshold to Determine		1				
	Special Education Allo	wable Co	st Payments				
	* a. Instructional Block	Grant E	ntitlement [IBC	G rate X ANB]			446.10
	* b. Related Services B			-	NB]		N/A
	c. Reimbursement for						
	* d. Total Special Educ			•		7c]	446.10
	Prorated Cooperative	•		•	•		
	* e. Related Services B	lock Gra	nt Entitlement	(Paid Directly to	Coop)		148.68
	Required Local Match						
	* f(i). District's Required						
	f(ii) District's Required		_	-			
	* f(iii) District's RSBG M		•	•	[7e X 0.3	3]	49.06
	* f(iv). Total Required Lo [7f(i) + 7f(ii) + 7f(						196.27
	Minimum Special Educ	cation Bu	dget To Avoi	d Reversions			
	* g. Minimum Special $[7a + 7b + 7f(iv)]$		_				642.37

District: 0179 Spring Creek Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	1,238.27	0.00	0.00
b.	FY2006-2007 amount to avoid reversion	1,238.27	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.428633351)$ then $[a - (b * 1.428633351)] * 0.4$	0.00	0.00	0.00

8. <b>FY2009 BUDGET</b>	LIMITS
-------------------------	--------

9.

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	40,228.01
* c.	Maximum Budget Limit	49,536.19
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	40,228.01
* e.	Highest Budget With A Vote	49,536.19
* f.	Highest Voted Amount (8e-8d)	9,308.18
PRI	OR YEAR INFORMATION FOR BUDGETING:	
* a.	FY 2007-2008 BASE Budget	39,366.92
* b.	FY 2007-2008 Maximum Budget	48,472.11
* c.	FY 2007-2008 ANB	5
* d.	FY 2007-2008 Adopted General Fund Budget	39,366.92

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
Cou	unty		
a.	Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b.	FY 2007-08 County ANB (Budgeted)	1,201	603
c.	County Retirement Mill Value per ANB	12.17	24.23
Dist	rict		
d.	Tax Year 2007 District Taxable Value	547,185.00	N/A
e.	FY 2007-08 District ANB (Budgeted)	5	N/A
f.	District Debt Service Mill Value Per ANB	109.44	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	24.33	49.85
h.	Facility Guaranteed Mill Value per ANB	28.15	57.68

\* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....

0.00

District: 0179 Spring Creek Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00 2,028,880,642.00
	(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	187,915,055.82 116,878,214.89
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.84 33.50

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.84	High School N/A
	(b)	2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,596.60	N/A
	(c)	40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	306.96	N/A
	(d)	District's FY 2008-09 guaranteed tax base (a) $x [(b) + (c)]$	331,430.19	N/A
	(e)	District taxable valuation (Tax Year 2007)***	547,185.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Custer

**District: 0182 Cottonwood Elem** 

			FY 2008-2	009		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E2	KNOWLTON K-8	5	21,922.00	23,578.00	6	21,922.00	28,293.00 *
2.	* DIRECT STATE AII	D					22,446.11
3.	<b>Quality Educator</b>						3,042.00
4.	At Risk Student						0.00
5.	Indian Education Fo	r All					122.40
6.	American Indian Acl	nievement	Gap				0.00
7.	SPECIAL EDUCAT	ION FUNI	OING (FY2008	<b>B-2009</b> ):			
	NOTE: Block Grant Elig funding listed. Block Gr						receive the
	Block Grant Eligibili			•	• •		Yes
		iy Statusi					. ICS
	Block Grant Rates						4.40.50
	Instructional Block Gr						
	Related Services Bloc						
	Threshold to Determin						1.428633351
	Special Education Al		•				
				G rate X ANB]			
				[RSBG rate X AN	-		0.00
	c. Reimbursement						
	<del>-</del>			ayment (District)		/c]	743.50
	Prorated Cooperativ	•		-	•		247.00
			nt Entitlement	(Paid Directly to	Coop)		247.80
	Required Local Mate						
	* f(i). District's Require						
	f(ii) District's Require						
	* f(iii) District's RSBG		•		e [7e X 0.33	3]	81.77
	* $f(iv)$ . Total Required I $[7f(i) + 7f(ii) + 7f(ii)]$			versions			327.13
	Minimum Special Ed	ucation Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Specia						
		]					1,070.63

**District: 0182 Cottonwood Elem** 

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	1,444.66	0.00	0.00
b.	FY2006-2007 amount to avoid reversion	1,444.66	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.428633351)$ then $[a - (b * 1.428633351)] * 0.4$	0.00	0.00	0.00

δ.	r:	Y 2009	BUL	<b>JGE I</b>	LIN	1115
		_	_			

9.

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	44,476.42
* c.	Maximum Budget Limit	54,866.38
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	44,476.42
* e.	Highest Budget With A Vote	54,866.38
* f.	Highest Voted Amount (8e-8d)	10,389.96
PRI	OR YEAR INFORMATION FOR BUDGETING:	
* a.	FY 2007-2008 BASE Budget	47,173.62
* b.	FY 2007-2008 Maximum Budget	58,244.27
* c.	FY 2007-2008 ANB	7
* d.	FY 2007-2008 Adopted General Fund Budget	47,173.62
* e.	FY 2007-2008 Over-BASE Levy As Submitted On Budget	0.00

		Elementary	High School
Cou	nty		
a.	Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b.	FY 2007-08 County ANB (Budgeted)	1,201	603
c.	County Retirement Mill Value per ANB	12.17	24.23
Dist	rict		
d.	Tax Year 2007 District Taxable Value	536,958.00	N/A
e.	FY 2007-08 District ANB (Budgeted)	7	N/A
f.	District Debt Service Mill Value Per ANB	76.71	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	24.33	49.85
h.	Facility Guaranteed Mill Value per ANB	28.15	57.68

**District: 0182 Cottonwood Elem** 

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00 2,028,880,642.00
	(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	187,915,055.82 116,878,214.89
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.84 33.50

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.84	High School N/A
	(b)	2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	18,828.60	N/A
	(c)	40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	460.44	N/A
	(d)	District's FY 2008-09 guaranteed tax base (a) $x [(b) + (c)]$	401,983.59	N/A
	(e)	District taxable valuation (Tax Year 2007)***	536,958.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**County:** Custer

District: 0187 Kinsey Elem

2. * DIRECT STATE AID	WIII	be reflected on the FY 2009 fina	u budget fo	OTIII.				
* Budget Unit ANB Entitlement		CEDELEIED AND		FY 2008-2	009		3 Year Avg	ANB
2. * DIRECT STATE AID			ANB			ANB		
3. Quality Educator 15,210.0 4. At Risk Student 221.4 5. Indian Education For All 1,550.4 6. American Indian Achievement Gap 200.0 7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? Yes Block Grant Rates [IBG] per ANB 148.7  Related Services Block Grant Rate [RSBG] per ANB 49.5  Threshold to Determine Disproportionate Costs 1.42863333  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 11,003.8  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] NV c. Reimbursement for Disproportionate Costs 0.0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 11,003.8  * Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,667.4  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N/  * f(iii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's Required Match for Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	E1	KINSEY K-8	74	21,922.00	348,443.80	76	21,922.00	357,846.00 *
4. At Risk Student 221.4  5. Indian Education For All 1,550.4  6. American Indian Achievement Gap 200.6  7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? You bloc	2.	* DIRECT STATE AID						169,756.30
5. Indian Education For All 1,550.4  6. American Indian Achievement Gap 200.0  7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? You Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 49.5  Related Services Block Grant Rate [RSBG] per ANB 49.5  Threshold to Determine Disproportionate Costs 1.42863333  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 11,003.8  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/  c. Reimbursement for Disproportionate Costs 0.0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 11,003.8  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,667.4  Required Local Match  * f(ii) District's Required Match for IBG [7a X 0.33] N/  * f(iii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's Required Match for RSBG [7b X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	3.	<b>Quality Educator</b>						15,210.00
6. American Indian Achievement Gap. 200.0 7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status? You means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	4.	At Risk Student						221.44
7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status?  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  \$\text{1.42863335}\$  \$\text{Special Education Allowable Cost Payments}\$  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  \$\text{c. Reimbursement for Disproportionate Costs}\$  \$\text{d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  \$\text{11,003.8}\$  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  \$\text{3.667.4}\$  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33]  f(ii) District's Required Match for RSBG [7b X 0.33]  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f(iii) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  * 4,841.5  * Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	5.	Indian Education For A	All					1,550.40
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	6.	American Indian Achie	evement.	Gap				200.00
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB	7.	NOTE: Block Grant Eligib funding listed. Block Gran	lity Status nt Eligiblity	= "Yes" means of Status = "No"	OPI records indicate means you have NC	T yet qualif	ïed.	
Instructional Block Grant Rate [IBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Threshold to Determine Disproportionate Costs 1.42863335  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] * b. Related Services Block Grant Entitlement [RSBG rate X ANB] * c. Reimbursement for Disproportionate Costs * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 11,003.8  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,667.4  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] f(ii) District's Required Match for RSBG [7b X 0.33]  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f(iii) District's RSBG Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions			Status.					
Related Services Block Grant Rate [RSBG] per ANB 49.5  Threshold to Determine Disproportionate Costs 1.42863335  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 11,003.8  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/  c. Reimbursement for Disproportionate Costs 0.0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 11,003.8  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,667.4  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,631.2  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions			nt Rate [[]	RG1 ner ANR				148.70
Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 11,003.8  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/ c. Reimbursement for Disproportionate Costs 0.0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 11,003.8  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,667.4  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,631.2  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 11,003.8  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/ c. Reimbursement for Disproportionate Costs 0.0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 11,003.8  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,667.4  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,631.2  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]. 11,003.8  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,667.4  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,631.2  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		Special Education Allo	wable Co	st Payments				
c. Reimbursement for Disproportionate Costs 0.0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 11,003.8  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,667.4  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,631.2  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		* a. Instructional Block	Grant E	ntitlement [IBC	G rate X ANB]			11,003.80
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 11,003.8  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,667.4  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,631.2  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions					-	NB]		N/A
Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,667.4  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,631.2  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) 3,667.4  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,631.2  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		•			•		7c]	11,003.80
Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 3,631.2  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		•	•		•	•		2 667 44
* f(i). District's Required Match for IBG [7a X 0.33] 3,631.2  f(ii) District's Required Match for RSBG [7b X 0.33] N/  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions				nt Entitlement	(Paid Directly to	Coop)		3,667.44
f(ii) District's Required Match for RSBG [7b X 0.33]  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]		-						
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,210.2  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 4,841.5  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]		• /		_	-			
[7f(i) + 7f(ii) + 7f(iii)]		` '		•	•	[7e X 0.33	3]	1,210.26
* g. Minimum Special Education Budget to Avoid Reversions		` '						4,841.51
		Minimum Special Educ	cation Bu	dget To Avoi	d Reversions			
				_				15,845.31

**District: 0187 Kinsey Elem** 

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	19,555.80	0.00	0.00
b.	FY2006-2007 amount to avoid reversion	14,033.82	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.428633351)$ then $[a - (b * 1.428633351)] * 0.4$	0.00	0.00	0.00

8. <b>FY2009 BUDGET</b>	LIMITS
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	* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
	* b.	BASE Budget	337,868.54
	* c.	Maximum Budget Limit	418,957.07
	* d.	Highest Budget Without A Vote	
		excluding tuition, excess reserves, and other overBASE revenues	342,541.79
	* e.	Highest Budget With A Vote	418,957.07
	* f.	Highest Voted Amount (8e-8d)	76,415.28
9.	PR	IOR YEAR INFORMATION FOR BUDGETING:	
	* a.	FY 2007-2008 BASE Budget	363,302.75
	* b.	FY 2007-2008 Maximum Budget	455,500.75
	* c.	FY 2007-2008 ANB	84
	* d.	FY 2007-2008 Adopted General Fund Budget	367,976.00
	* e.	FY 2007-2008 Over-BASE Levy As Submitted On Budget	4,673.25

		Elementary	High School
Cou	nty		
a.	Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b.	FY 2007-08 County ANB (Budgeted)	1,201	603
c.	County Retirement Mill Value per ANB	12.17	24.23
Dist	rict		
d.	Tax Year 2007 District Taxable Value	779,682.00	N/A
e.	FY 2007-08 District ANB (Budgeted)	84	N/A
f.	District Debt Service Mill Value Per ANB	9.28	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	24.33	49.85
h.	Facility Guaranteed Mill Value per ANB	28.15	57.68

District: 0187 Kinsey Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00 2,028,880,642.00
	(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	187,915,055.82 116,878,214.89
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.84 33.50

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.84	High School N/A
	(b)	2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	143,045.77	N/A
	(c)	40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	7,434.82	N/A
	(d)	District's FY 2008-09 guaranteed tax base (a) $x [(b) + (c)]$	3,136,015.50	N/A
	(e)	District taxable valuation (Tax Year 2007)***	779,682.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	2,356.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Custer
District: 0189 S Y Elem

			FY 2008-2	009		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* B	udget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	S Y K-8		0.00	0.00		0.00	0.00
2.	* DIRECT STATE AI	D					
3.	<b>Quality Educator</b>						0.00
4.	At Risk Student						0.00
5.	<b>Indian Education Fo</b>	r All					0.00
6.	American Indian Acl	hievement	Gap				0.00
7.	SPECIAL EDUCAT	ION FUNI	DING (FY2008	<b>3-2009</b> ):			
	NOTE: Block Grant Elig						receive the
	funding listed. Block G		-	•	• •		N
	Block Grant Eligibili	ty Status?					No
	<b>Block Grant Rates</b>						
	Instructional Block Gr						
	Related Services Bloc						
	Threshold to Determin	ne Dispropo	ortionate Costs				1.428633351
	Special Education Al		•				
				G rate X ANB]			
				[RSBG rate X AN	NB]		
	c. Reimbursement						
	-			ayment (District)		· 7c]	0.00
	Prorated Cooperativ	•		-	•		27/
	* e. Related Services	Block Gra	int Entitlement	(Paid Directly to	Coop)		. N/A
	Required Local Mate						
	* f(i). District's Require						
	f(ii) District's Require						
	* f(iii) District's RSBG		•	•	e [7e X 0.3	[3]	. N/A
	* f(iv). Total Required I [7f(i) + 7f(ii) + 7			versions			0.00
	Minimum Special Ed	lucation B	udget To Avoi	d Reversions			
	* g. Minimum Specia						
		]					0.00

County: Custer
District: 0189 S Y Elem

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	0.00	0.00
b.	FY2006-2007 amount to avoid reversion	0.00	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.428633351)$ then $[a - (b * 1.428633351)] * 0.4$	0.00	0.00	0.00

#### 8. FY2009 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	#Error
* b.	BASE Budget	#Error
* c.	Maximum Budget Limit	#Error
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	#Error
* e.	Highest Budget With A Vote	#Error
* f.	Highest Voted Amount (8e-8d)	#Error

	Elementary	High School
nty		
Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
FY 2007-08 County ANB (Budgeted)	1,201	603
County Retirement Mill Value per ANB	12.17	24.23
rict		
Tax Year 2007 District Taxable Value	389,995.00	N/A
FY 2007-08 District ANB (Budgeted)		N/A
District Debt Service Mill Value Per ANB	0.00	N/A
ewide		
Statewide Retirement Mill Value per ANB	24.33	49.85
Facility Guaranteed Mill Value per ANB	28.15	57.68
	FY 2007-08 County ANB (Budgeted) County Retirement Mill Value per ANB  rict  Tax Year 2007 District Taxable Value FY 2007-08 District ANB (Budgeted) District Debt Service Mill Value Per ANB  ewide Statewide Retirement Mill Value per ANB	Tax Year 2007 County Taxable Value 14,613,494.00 FY 2007-08 County ANB (Budgeted) 1,201 County Retirement Mill Value per ANB 12.17  rict Tax Year 2007 District Taxable Value 389,995.00 FY 2007-08 District ANB (Budgeted) District Debt Service Mill Value Per ANB 0.00  ewide Statewide Retirement Mill Value per ANB 24.33

County: Custer
District: 0189 S Y Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00 2,028,880,642.00
	(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	187,915,055.82 116,878,214.89
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.84 33.50

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.84	High School N/A
	(b)	2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	0.00	N/A
	(c)	40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
	(d)	District's FY 2008-09 guaranteed tax base (a) $x [(b) + (c)]$	0.00	N/A
	(e)	District taxable valuation (Tax Year 2007)***	389,995.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Custer

District: 0192 Custer County H S

			FY 2008-2	009		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	CUSTER CO HS 9-12	637	243,649.00	3,744,286.00*	616	243,649.00	3,624,082.00
2.	* DIRECT STATE AII	)					1,782,606.95
3.	<b>Quality Educator</b>						136,710.52
4.	At Risk Student						11,229.45
5.	<b>Indian Education For</b>	· All					12,994.80
6.	American Indian Ach	ievement.	Gap				2,400.00
7.	SPECIAL EDUCATI	ON FUND	OING (FY2008	<b>3-2009</b> ):			
	NOTE: Block Grant Eligi						receive the
	funding listed. Block Gra						
	Block Grant Eligibilit	ty Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra						
	Related Services Block						
	Threshold to Determin	e Dispropo	rtionate Costs				1.428633351
	Special Education All		•				
				G rate X ANB]			
				[RSBG rate X AN	B]		
	c. Reimbursement f						,
	•			ayment (District) [		7c]	165,886.92
	Prorated Cooperative	•		-	•		
	* e. Related Services	Block Gra	nt Entitlement	(Paid Directly to C	Coop)		N/A
	Required Local Matc						
	* f(i). District's Require	d Match fo	or IBG [7a X 0	.33]			
	f(ii) District's Require	d Match fo	r RSBG [7b X	[ 0.33]			10,418.01
	* f(iii) District's RSBG I		•	•	[7e X 0.33	3]	N/A
	* $f(iv)$ . Total Required L [7f(i) + 7f(ii) + 7f(ii)]			versions			41,676.24
	Minimum Special Edu	ucation Bu	dget To Avoi	d Reversions			
	* g. Minimum Specia		_				
							167,967.86

District: 0192 Custer County H S

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	319,381.91	0.00
b.	FY2006-2007 amount to avoid reversion	0.00	154,268.87	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.428633351)$ then $[a - (b * 1.428633351)] * 0.4$	0.00	39,595.30	0.00

8. <b>FY2009 BUDGET</b>	LIMITS
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9.

	*** - *- *	
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b.	BASE Budget	3,585,924.46
* c.	Maximum Budget Limit	4,483,043.61
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	4,416,037.01
* e.	Highest Budget With A Vote	4,483,043.61
* f.	Highest Voted Amount (8e-8d)	67,006.60
PRI	OR YEAR INFORMATION FOR BUDGETING:	
* a.	FY 2007-2008 BASE Budget	3,330,114.45
* b.	FY 2007-2008 Maximum Budget	4,160,803.27
* c.	FY 2007-2008 ANB	603
* d.	FY 2007-2008 Adopted General Fund Budget	4,160,227.00
* e.	FY 2007-2008 Over-BASE Levy As Submitted On Budget	830,112.55

		Elementary	High School
Cou	nty		
a.	Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b.	FY 2007-08 County ANB (Budgeted)	1,201	603
c.	County Retirement Mill Value per ANB	12.17	24.23
Dist	rict		
d.	Tax Year 2007 District Taxable Value	N/A	14,613,494.00
e.	FY 2007-08 District ANB (Budgeted)	N/A	603
f.	District Debt Service Mill Value Per ANB	N/A	24.23
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	24.33	49.85
h.	Facility Guaranteed Mill Value per ANB	28.15	57.68

District: 0192 Custer County H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary 1	High School
	(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00 2,0	28,880,642.00
	(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	187,915,055.82	16,878,214.89
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School
	(b)	2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,299,034.18
	(c)	40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	63,128.08
	(d)	District's FY 2008-09 guaranteed tax base (a) $x [(b) + (c)]$	N/A	45,632,435.71
	(e)	District taxable valuation (Tax Year 2007)***	N/A	14,613,494.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	31,019.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Custer

**District: 1232 Twin Buttes Elem** 

			FY 2008-2	009		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	TWIN BUTTES K-8		0.00	0.00		0.00	0.00
2.	* DIRECT STATE AII	)					
3.	<b>Quality Educator</b>						0.00
4.	At Risk Student						0.00
5.	<b>Indian Education For</b>	· All					0.00
6.	American Indian Ach	ievement	Gap				0.00
7.	SPECIAL EDUCATI	ON FUN	DING (FY200	8-2009):			
	NOTE: Block Grant Eligi						receive the
	funding listed. Block Gra						
	Block Grant Eligibilit	ty Status?					No
	<b>Block Grant Rates</b>						
	Instructional Block Gra						
	Related Services Block						
	Threshold to Determine	e Disprop	ortionate Costs				1.428633351
	Special Education All		•				
			-	G rate X ANB]			
				[RSBG rate X AN	√B]		N/A
	c. Reimbursement f						
	•			ayment (District)		· 7c]	0.00
	Prorated Cooperative			•	•		
	* e. Related Services	Block Gra	ant Entitlement	(Paid Directly to	Coop)		0.00
	Required Local Matc	h					
	* f(i). District's Require	d Match f	or IBG [7a X 0	.33]			0.00
	f(ii) District's Require	d Match f	or RSBG [7b X	( 0.33 ]			N/A
	* f(iii) District's RSBG I	Match to b	e Paid by Distr	ict to Cooperative	[7e X 0.3	33]	0.00
	* $f(iv)$ . Total Required L [7f(i) + 7f(ii) + 7f(ii)]			versions			0.00
	Minimum Special Edu	ucation B	udget To Avoi	d Reversions			
	* g. Minimum Specia						
							0.00

**District: 1232 Twin Buttes Elem** 

## **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	0.00	0.00
b.	FY2006-2007 amount to avoid reversion	0.00	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.428633351)$ then $[a - (b * 1.428633351)] * 0.4$	0.00	0.00	0.00

#### 8. FY2009 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	0.00
* c.	Maximum Budget Limit	0.00
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	0.00
* e.	Highest Budget With A Vote	0.00
* f.	Highest Voted Amount (8e-8d)	0.00

		Elementary	High School
Cou	nty		
a.	Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b.	FY 2007-08 County ANB (Budgeted)	1,201	603
c.	County Retirement Mill Value per ANB	12.17	24.23
Dist	rict		
d.	Tax Year 2007 District Taxable Value	1,347,764.00	N/A
e.	FY 2007-08 District ANB (Budgeted)		N/A
f.	District Debt Service Mill Value Per ANB	0.00	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	24.33	49.85
h.	Facility Guaranteed Mill Value per ANB	28.15	57.68

**District: 1232 Twin Buttes Elem** 

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00 2,028,880,642.00
	(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	187,915,055.82 116,878,214.89
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.84 33.50

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.84	High School N/A
	(b)	2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	0.00	N/A
	(c)	40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
	(d)	District's FY 2008-09 guaranteed tax base (a) $x [(b) + (c)]$	0.00	N/A
	(e)	District taxable valuation (Tax Year 2007)***	1,347,764.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: Custer
District: 1238 S H Elem

**Budget Unit				FY 2008-2	.009		3 Year Avg	ANB
SH K-8   5 21,922.00   23,578.00   7 21,922.00   33,007.80	1.	CERTIFIED ANB						
2. * DIRECT STATE AID 12,276.81 3. Quality Educator 0.00 4. At Risk Student 0.00 5. Indian Education For All 142.80 6. American Indian Achievement Gap. 0.00 7. SPECIAL EDUCATION FUNDING (FY2008-2009): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 148.70 Related Services Block Grant Rate [RSBG] per ANB 49.56 Threshold to Determine Disproportionate Costs 1.428633351  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 743.50  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 743.50  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * c. Related Services Block Grant Entitlement (Paid Directly to Coop) 247.80  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 81.77  * f(iv). Total Required Local Match To Avoid Reversions    Tf(i) + Tf(iii) + Tf(iii)	* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
3. Quality Educator 0.00 4. At Risk Student 0.00 5. Indian Education For All 142.80 6. American Indian Achievement Gap. 0.00 7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 148.70  Related Services Block Grant Rate [RSBG] per ANB 49.56  Threshold to Determine Disproportionate Costs 1.428633351  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 743.50  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 743.50  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 247.80  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 81.77  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 327.13  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	E1	S H K-8	5	21,922.00	23,578.00	7	21,922.00	33,007.80 *
4. At Risk Student 0.00  5. Indian Education For All 142.80  6. American Indian Achievement Gap. 0.00  7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 148.70  Related Services Block Grant Rate [RSBG] per ANB 49.56  Threshold to Determine Disproportionate Costs 1.428633351  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 743.50  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 743.50  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 247.80  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] 327.13  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget To Avoid Reversions	2.	* DIRECT STATE AID	)					12,276.81
5. Indian Education For All 142.80 6. American Indian Achievement Gap. 0.00 7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Yes Block Grant Eligiblity Status? Yes  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 148.70 Related Services Block Grant Rate [RSBG] per ANB 49.56 Threshold to Determine Disproportionate Costs 1.428633351  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 743.50  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A c. Reimbursement for Disproportionate Costs 0.000  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 743.50  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 247.80  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's Reguired Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 327.13  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	3.	<b>Quality Educator</b>						0.00
6. American Indian Achievement Gap 0.00 7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Yes  Block Grant Eligibility Status? Yes  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 148.70  Related Services Block Grant Rate [RSBG] per ANB 49.56  Threshold to Determine Disproportionate Costs 1.428633351  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 743.50  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 743.50  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 247.80  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 245.36  f(ii) District's Required Match for RSBG [7b X 0.33] 81.77  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 81.77  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 327.13  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions	4.	At Risk Student						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  ** a. Instructional Block Grant Entitlement [IBG rate X ANB]  ** b. Related Services Block Grant Entitlement [RSBG rate X ANB]  ** c. Reimbursement for Disproportionate Costs  ** d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  ** prorated Cooperative Cost Payments (Members of Cooperatives Only)  ** e. Related Services Block Grant Entitlement (Paid Directly to Coop)  ** Prorated Local Match  ** f(i). District's Required Match for IBG [7a X 0.33]  ** b. (F(iii) District's Required Match for RSBG [7b X 0.33]  ** b. (F(iii) District's Required Local Match To Avoid Reversions  ** [7f(i) + 7f(ii) + 7f(iii)]  ** Minimum Special Education Budget To Avoid Reversions  ** g. Minimum Special Education Budget to Avoid Reversions	5.	<b>Indian Education For</b>	· All					142.80
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	6.	American Indian Ach	ievement.	Gap				0.00
funding listed. Block Grant Eligibility Status? Yes  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	7.	SPECIAL EDUCATI	ON FUND	ING (FY2008	8-2009):			
Block Grant Eligibility Status? Yes  Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 148.70 Related Services Block Grant Rate [RSBG] per ANB 49.56 Threshold to Determine Disproportionate Costs 1.428633351  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 743.50  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 743.50  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 247.80  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] N/A  * f(iii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 81.77  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 327.13  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								receive the
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB		-			-			•
Instructional Block Grant Rate [IBG] per ANB		Block Grant Eligibilit	y Status?					Yes
Related Services Block Grant Rate [RSBG] per ANB								
Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  a. Instructional Block Grant Entitlement [IBG rate X ANB] 743.50  b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 743.50  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  e. Related Services Block Grant Entitlement (Paid Directly to Coop) 247.80  Required Local Match  f(i). District's Required Match for IBG [7a X 0.33] 245.36  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 81.77  f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 327.13  Minimum Special Education Budget To Avoid Reversions  g. Minimum Special Education Budget to Avoid Reversions								
* a. Instructional Block Grant Entitlement [IBG rate X ANB]								
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 743.50  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 743.50  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 247.80  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 245.36  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 81.77  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 327.13  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								1.428633351
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A  c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 743.50  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 247.80  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 245.36  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 81.77  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 327.13  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		•		•				742.50
c. Reimbursement for Disproportionate Costs 0.00  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 743.50  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 247.80  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 245.36  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 81.77  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 327.13  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions								
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]								
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<ul> <li>* e. Related Services Block Grant Entitlement (Paid Directly to Coop)</li> <li>Required Local Match</li> <li>* f(i). District's Required Match for IBG [7a X 0.33]</li> <li>* f(ii) District's Required Match for RSBG [7b X 0.33]</li> <li>* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]</li> <li>* f(iv). Total Required Local Match To Avoid Reversions</li></ul>		-			•		/0]	743.30
Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 245.36  f(ii) District's Required Match for RSBG [7b X 0.33] N/A  * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 81.77  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 327.13  Minimum Special Education Budget To Avoid Reversions  * g. Minimum Special Education Budget to Avoid Reversions		-	•		-	•		247.80
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<ul> <li>* f(iv). Total Required Local Match To Avoid Reversions         [7f(i) + 7f(ii) + 7f(iii)]</li></ul>		•						
[7f(i) + 7f(ii) + 7f(iii)]				•	-	/ [/C A 0.5.		01.77
* g. Minimum Special Education Budget to Avoid Reversions								327.13
* g. Minimum Special Education Budget to Avoid Reversions		Minimum Special Edu	ucation Bu	dget To Avoi	d Reversions			
				_				1,070.63

County: Custer
District: 1238 S H Elem

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	2,051.04	0.00	0.00
b.	FY2006-2007 amount to avoid reversion	1,651.03	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.428633351)$ then $[a - (b * 1.428633351)] * 0.4$	0.00	0.00	0.00

8.	FY2	2009 BUDGET LIMITS	
	* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	79%
	* b.	BASE Budget	45,226.66
	* c.	Maximum Budget Limit	56,599.23
	* d.	Highest Budget Without A Vote	
		excluding tuition, excess reserves, and other overBASE revenues	45,226.66
	* e.	Highest Budget With A Vote	56,599.23
	* f.	Highest Voted Amount (8e-8d)	11,372.57
9.	PRI	OR YEAR INFORMATION FOR BUDGETING:	
	* a.	FY 2007-2008 BASE Budget	47,394.25
	* b.	FY 2007-2008 Maximum Budget	58,599.19
	* c.	FY 2007-2008 ANB	7
	* d.	FY 2007-2008 Adopted General Fund Budget	47,394.25
	* e.	FY 2007-2008 Over-BASE Levy As Submitted On Budget	0.00

		Elementary	High School
Cou	nty		
a.	Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b.	FY 2007-08 County ANB (Budgeted)	1,201	603
c.	County Retirement Mill Value per ANB	12.17	24.23
Dist	rict		
d.	Tax Year 2007 District Taxable Value	1,225,625.00	N/A
e.	FY 2007-08 District ANB (Budgeted)	7	N/A
f.	District Debt Service Mill Value Per ANB	175.09	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	24.33	49.85
h.	Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Custer
District: 1238 S H Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00 2,028,880,642.00
	(b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	187,915,055.82 116,878,214.89
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.84 33.50

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.84	High School N/A
	(b)	2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	18,828.60	N/A
	(c)	40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	537.18	N/A
	(d)	District's FY 2008-09 guaranteed tax base (a) $x [(b) + (c)]$	403,582.86	N/A
	(e)	District taxable valuation (Tax Year 2007)***	1,225,625.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.